

ARIZONA FORM
309-D

**Credit for Taxes Paid to Another State
for Arizona Residents Who Are Also Considered
to Be a Statutory Resident of Another State**

2007

For the calendar year 2007, or fiscal year beginning [M][M][D][D][Y][Y][Y][Y] and ending [M][M][D][D][Y][Y][Y][Y].

Attach to your return. A separate form must be filed for each state for which a credit is claimed.

YOUR NAME AS SHOWN ON FORM 140 OR 140X	YOUR SOCIAL SECURITY NO.
SPOUSE'S NAME AS SHOWN ON FORM 140 OR 140X (if joint return)	SPOUSE'S SOCIAL SECURITY NO.

Other State: Enter the two-letter abbreviation for the state for which you are claiming a credit. See page 5 of the instructions for a list of state abbreviations [][]

1 DESCRIPTION OF INCOME ITEMS:	AMOUNT
1a	1a
1b	1b
1c	1c
1d	1d
2 Add lines 1a through 1d	2
3 Amount of income from line 2 included in both Arizona adjusted gross income and the adjusted gross income equivalent of the other state computed as if a nonresident of that other state	3
4 Arizona adjusted gross income	4
5 Exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	5
6 Add line 4 to line 5	6
7 Divide the amount on line 3 by the amount on line 6. Carry the result to four (4) decimal places	7
8 Itemized deductions or standard deduction claimed on the Arizona return for the taxable year	8
9 Enter the amount of personal exemption claimed on Arizona Form 140, page 1, line 18 plus the amount entered on Form 309-D, line 5	9
10 Add lines 8 and 9	10
11 Multiply the amount on line 10 by the decimal on line 7	11
12 Portion of Income Sourced to the Other State Taxable to Arizona: Subtract line 11 from line 3	12
13 Other state equivalent of Arizona adjusted gross income	13
14 Other state equivalent of Arizona exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	14
15 Add line 13 to line 14	15
16 Divide the amount on line 3 by the amount on line 15. Carry the result to four (4) decimal places	16
17 Itemized deductions or standard deduction claimed on the return filed with the other state for the taxable year	17
18 Enter the other state's equivalent of the Arizona personal exemption claimed on the return filed with the other state for the taxable year plus the amount entered on Form 309-D, line 14	18
19 Add lines 17 and 18	19
20 Multiply the amount on line 19 by the decimal on line 16	20
21 Portion of Income Sourced to the Other State Taxable to the Other State: Subtract line 20 from line 3	21
22 Arizona taxable income	22
23 Portion of Income Sourced to the Other State Taxable by Both Arizona and the Other State: Enter the smaller of line 12 or line 21	23
24 Other state taxable income	24
25 Divide the amount on line 23 by the amount on line 24. Carry the result to four (4) decimal places	25
26 Tax paid to the other state. See instructions	26
27 Tax Paid to the Other State on Income Sourced to the Other State That is Taxable by Both Arizona and the Other State: Multiply the amount on line 26 by the decimal on line 25	27
28 Divide the amount on line 23 by the amount line 22. Carry the result to four (4) decimal places	28
29 Arizona tax liability less any credits (except other state tax credit)	29
30 Multiply the amount on line 29 by the decimal on line 28	30
31 Credit: Enter the smaller of line 27 or line 30	31

Schedule of Income Allocation

	(a) Amount reported on your 2007 federal return.	(b) Amount entered in column (a) reported on your 2007 Form 140.	(c) Amount entered in column (a) reported on your 2007 return filed to your statutory state of residence.	(d) Amount entered in column (c) that would be sourced to your statutory state of residence as income of a nonresident of that state.
1 Wages, salaries, tips, etc.....	\$ 00	\$ 00	\$ 00	\$ 00
2 Interest.....	\$ 00	\$ 00	\$ 00	\$ 00
3 Dividends.....	\$ 00	\$ 00	\$ 00	\$ 00
4 Business income (or loss) from federal Schedule C.....	\$ 00	\$ 00	\$ 00	\$ 00
5 Gains (or losses) from federal Schedule D.....	\$ 00	\$ 00	\$ 00	\$ 00
6 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	\$ 00	\$ 00	\$ 00	\$ 00
7 Other income reported on your federal return	\$ 00	\$ 00	\$ 00	\$ 00
8 Total Income: <i>Add lines 1 through 7....</i>	\$ 00	\$ 00	\$ 00	\$ 00
Other federal adjustments: <i>List on lines 9a through 9c:</i>				
9a	\$ 00	\$ 00	\$ 00	\$ 00
9b	\$ 00	\$ 00	\$ 00	\$ 00
9c	\$ 00	\$ 00	\$ 00	\$ 00
10 Adjusted Gross Income: <i>Subtract the sum of amounts entered on lines 9a through 9c from line 8</i>	\$ 00	\$ 00	\$ 00	\$ 00

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YOUR NAME AS SHOWN ON FORM 140 OR 140X	YOUR SOCIAL SECURITY NO.
SPOUSE'S NAME AS SHOWN ON FORM 140 OR 140X (if joint return)	SPOUSE'S SOCIAL SECURITY NO.

Other State: Enter the two-letter abbreviation for the state for which you are claiming a credit. See page 5 of the instructions for a list of state abbreviations

1 DESCRIPTION OF INCOME ITEMS:	AMOUNT
1a	00
1b	00
1c	00
1d	00
2 Add lines 1a through 1d	00
3 Amount of income from line 2 included in both Arizona adjusted gross income and the adjusted gross income equivalent of the other state computed as if a nonresident of that other state	00
4 Arizona adjusted gross income	00
5 Exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	00
6 Add line 4 to line 5	00
7 Divide the amount on line 3 by the amount on line 6. Carry the result to four (4) decimal places	00
8 Itemized deductions or standard deduction claimed on the Arizona return for the taxable year	00
9 Enter the amount of personal exemption claimed on Arizona Form 140, page 1, line 18 plus the amount entered on Form 309-D, line 5	00
10 Add lines 8 and 9	00
11 Multiply the amount on line 10 by the decimal on line 7	00
12 Portion of Income Sourced to the Other State Taxable to Arizona: Subtract line 11 from line 3	00
13 Other state equivalent of Arizona adjusted gross income	00
14 Other state equivalent of Arizona exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	00
15 Add line 13 to line 14	00
16 Divide the amount on line 3 by the amount on line 15. Carry the result to four (4) decimal places	00
17 Itemized deductions or standard deduction claimed on the return filed with the other state for the taxable year	00
18 Enter the other state's equivalent of the Arizona personal exemption claimed on the return filed with the other state for the taxable year plus the amount entered on Form 309-D, line 14	00
19 Add lines 17 and 18	00
20 Multiply the amount on line 19 by the decimal on line 16	00
21 Portion of Income Sourced to the Other State Taxable to the Other State: Subtract line 20 from line 3	00
22 Arizona taxable income	00
23 Portion of Income Sourced to the Other State Taxable by Both Arizona and the Other State: Enter the smaller of line 12 or line 21	00
24 Other state taxable income	00
25 Divide the amount on line 23 by the amount on line 24. Carry the result to four (4) decimal places	00
26 Tax paid to the other state. See instructions	00
27 Tax Paid to the Other State on Income Sourced to the Other State That is Taxable by Both Arizona and the Other State: Multiply the amount on line 26 by the decimal on line 25	00
28 Divide the amount on line 23 by the amount line 22. Carry the result to four (4) decimal places	00
29 Arizona tax liability less any credits (except other state tax credit)	00
30 Multiply the amount on line 29 by the decimal on line 28	00
31 Credit: Enter the smaller of line 27 or line 30	00

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	(a) Amount reported on your 2007 federal return.	(b) Amount entered in column (a) reported on your 2007 Form 140.	(c) Amount entered in column (a) reported on your 2007 return filed to your statutory state of residence.	(d) Amount entered in column (c) that would be sourced to your statutory state of residence as income of a nonresident of that state.
1 Wages, salaries, tips, etc.....	\$ 00	\$ 00	\$ 00	\$ 00
2 Interest.....	\$ 00	\$ 00	\$ 00	\$ 00
3 Dividends.....	\$ 00	\$ 00	\$ 00	\$ 00
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5 Gains (or losses) from federal Schedule D.....	\$ 00	\$ 00	\$ 00	\$ 00
6 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	\$ 00	\$ 00	\$ 00	\$ 00
7 Other income reported on your federal return	\$ 00	\$ 00	\$ 00	\$ 00
8 Total Income: <i>Add lines 1 through 7....</i>	\$ 00	\$ 00	\$ 00	\$ 00
Other federal adjustments: <i>List on lines 9a through 9c:</i>				
9a	\$ 00	\$ 00	\$ 00	\$ 00
9b	\$ 00	\$ 00	\$ 00	\$ 00
9c	\$ 00	\$ 00	\$ 00	\$ 00
10 Adjusted Gross Income: <i>Subtract the sum of amounts entered on lines 9a through 9c from line 8</i>	\$ 00	\$ 00	\$ 00	\$ 00